

Issue Paper Number 00-014



BOARD OF EQUALIZATION  
**KEY AGENCY ISSUE**

- ☐ Board Meeting
- ☐ Business Taxes Committee
- ☒ Customer Services and Administrative Efficiency Committee
- ☐ Legislative Committee
- ☐ Property Tax Committee
- ☐ Other

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## Public Access Regulations

### **I. Issue**

Shall the Board grant authorization to publish the attached regulations, 18 California Code of Regulations, sections 8000-8016, Public Access to Records Pertaining to Tax and Fee Programs.

### **II. Staff Recommendation**

Staff recommends that the Board grant authorization to publish the attached regulations.

### **III. Other Alternative(s) Considered**

None.

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#### **IV. Background**

Senate Bill 2174 (Rainey), Chapter 1049, Statutes of 1998, added Government Code section 15652 providing that the Board shall adopt regulations to establish procedures and guidelines that facilitate maximum access to records that pertain to the tax and fee programs administered by the Board. The attached regulations have been drafted to comply with the statutory requirement set forth in section 15652.

On March 28, 2000, the Board held an interested parties meeting regarding the attached regulations and did not receive any comments.

#### **V. Staff Recommendation**

Staff recommends that the Board grant authorization to publish the attached regulations.

##### **A. Description of the Staff Recommendation**

The attached regulations are designed to increase awareness of the records that pertain to the tax and fee programs administered by the Board.

##### **B. Pros of the Staff Recommendation**

The attached regulations comply with the statutory requirement set forth in Government Code section 15652.

##### **C. Cons of the Staff Recommendation**

The attached regulations, by increasing awareness of the records available at the Board, may cause an increase in the number of requests for records that the Board receives pursuant to the Public Records Act (Government Code section 6250 et seq.).

##### **D. Statutory or Regulatory Change**

Senate Bill 2174 (Rainey), Chapter 1049, Statutes of 1998, added Government Code section 15652 requiring the Board to adopt regulations that facilitate maximum public access to records that pertain to the tax and fee programs administered by the Board.

##### **E. Administrative Impact**

The attached regulations, by increasing awareness of the records available at the Board, may cause an increase in the number of requests for records that the Board receives pursuant to the Public Records Act (Government Code section 6250 et seq.).

## **F. Fiscal Impact**

### **1. Cost Impact**

The regulations themselves have no cost impact since they list the records that are currently available at the Board and the manner in which those records may be requested. However, if the increased awareness of these records causes a significant increase in the number of Public Records Act requests received by the Board, the Board will demonstrate the workload impact to justify the resources necessary to continue timely compliance and request the positions needed.

### **2. Revenue Impact**

None.

## **G. Taxpayer/Customer Impact**

The attached regulations will provide greater information to the public about the types of tax and fee program records that are available at the Board.

## **H. Critical Time Frames**

None.

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